

**IN THE CLAIMS**

Claims 1-17 (Canceled)

18. (New) A semiconductor device including a MISFET, comprising:

- a semiconductor substrate having a first conduction type;

- a first semiconductor region having the first conduction type, formed in the semiconductor substrate;

- a second semiconductor region having a second conduction type which is opposite to the first conduction type, formed over the first semiconductor region;

- a third semiconductor region having the first conduction type, formed over the second semiconductor region;

- an insulating film formed over the third semiconductor region;

- a first hole reaching the second semiconductor region, formed in the third semiconductor region;

- a second hole connected to the first hole, formed in the insulating film; and

- a conductive film formed in the first and the second holes,

wherein the conductive film is electrically connected to the second and the third semiconductor regions, and

a width of the second hole is larger than a width of the first hole.

19. (New) The semiconductor device according to claim 18, wherein:

the conductive layer in the second hole and the third semiconductor region are contacted at an upper surface and a side surface of the third semiconductor region.

20. (New) The semiconductor device according to claim 18, wherein:

the semiconductor substrate has a main surface and a back surface,

a trench reaching the first semiconductor region is formed in the main surface of the semiconductor substrate,

a gate insulating film of the MISFET is formed in the trench, and

a gate electrode of the MISFET is formed over the gate insulating film.

21. (New) The semiconductor device according to claim 20, wherein:

the first, the second, and the third semiconductor regions comprise a drain region, a channel-forming region, and a source region of the MISFET, respectively.

22. (New) The semiconductor device according to claim 21, wherein:

the conductive layer in the second hole and the source region are contacted at an upper surface and a side surface of the source region.